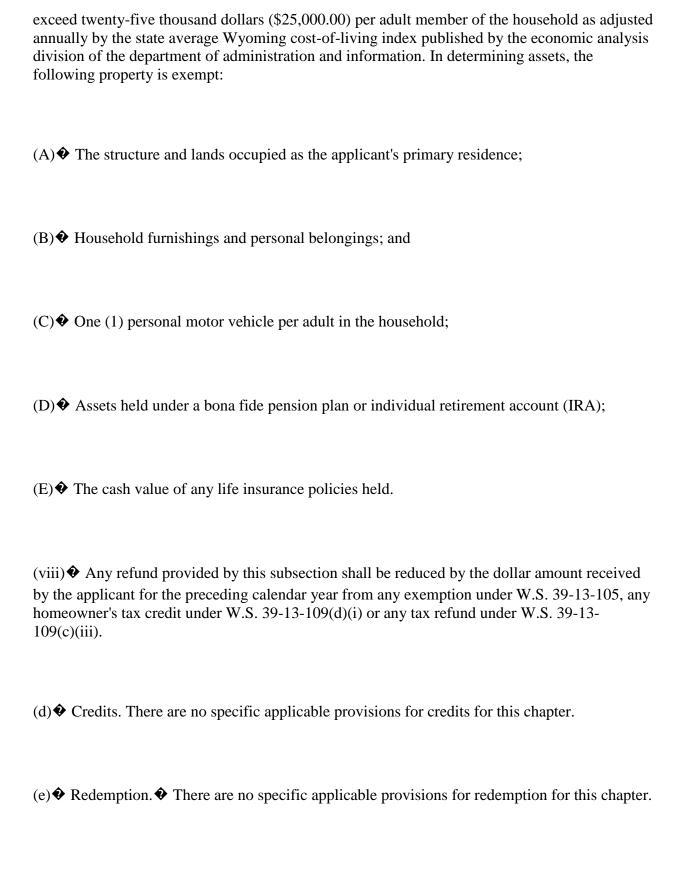
39-11-109. ❖ Taxpayer remedies.
(a) Interpretation requests. There are no specific applicable provisions for interpretation requests for this chapter.
(b) ♠ Appeals. ♠ The following shall apply:
(i) ♠ Any person aggrieved by any final administrative decision of the department may appeal to the board. ♠ Appeals shall be made in a timely manner as provided by rules and regulations of the board by filing with the board a notice of appeal specifying the grounds therefor. ♠ The department shall, within a timely manner as specified by board rules and regulations, transmit to the board the complete record of the action from which the appeal is taken;
(ii) Any person including the state of Wyoming aggrieved by any order issued by the board, or any county board of equalization whose decision has been reversed or modified by the state board of equalization, may appeal the decision of the board to the district court of the county in which the property or some part thereof is situated;
(iii) ❖ Any interested person adversely affected by the adoption, amendment or repeal of a rule pursuant to W.S. 16-3-103(a) shall be afforded an opportunity for a hearing before the board.
(c) ♠ Refunds. ♦ The following shall apply:
(i) ❖ As used in this subsection:

- (A) **♦** "Department" means the department of health;
- (B) ♠ Repealed By Laws 2008, Ch. 110, ♦ 2.
- (C) 
  "Income" includes, but is not limited to, wages, receipts from earnings including earnings from self-employment, rents, interest, dividends, annuities, trusts, pensions, alimony, support payments, public assistance payments, unemployment compensation, federal social security payments, veteran's benefits and disability payments, native American per capita payments, or net income from any other qualified income as determined by the department;
- (D) "Resident" means a person who has been a resident of Wyoming and domiciled within Wyoming for a period of not less than one (1) year and who has not claimed residency elsewhere for any purpose for the one (1) year period immediately preceding the date of application for a refund under this subsection;
- (E) ♦ Repealed By Laws 2008, Ch. 110, ♦ 2.
- (F) ❖ "Totally disabled" means a person eighteen (18) years of age or older whose physical or mental condition permanently prevents the person from performing any substantial gainful employment during the one (1) year period immediately preceding the date of application for a refund under this subsection.
- (ii) Wyoming residents meeting asset eligibility requirements under paragraph (vii) of this subsection who are sixty-five (65) years of age and older or who are eighteen (18) years of age and older and are totally disabled during the one (1) year period immediately preceding the date of application for a refund under this subsection and are not residents of any state funded institution, are qualified for an exemption and refund of state taxes as provided in this subsection. The application shall indicate whether the applicant has applied for or received any refund under this section, a property tax exemption under W.S. 39-13-105, a property tax refund under W.S. 39-13-109(c)(iii) or a property tax credit under W.S. 39-13-109(d) for the same calendar year. A qualified single person whose actual income is less than seventeen thousand

five hundred dollars (\$17,500.00) shall receive eight hundred dollars (\$800.00) reduced by the percentage that his actual income exceeds ten thousand dollars (\$10,000.00) per year and qualified married persons, at least one (1) of whom is at least sixty-five (65) years of age or totally disabled, whose actual income is less than twenty-eight thousand five hundred dollars (\$28,500.00) shall receive nine hundred dollars (\$900.00) reduced by the percentage that their actual income exceeds sixteen thousand dollars (\$16,000.00) per year. Until remarriage a person sixty (60) years or older once qualified through marriage remains eligible individually for single person benefits, subject to income limitations, after the death of his spouse;

- (iii) Qualified residents shall apply to the department, or its designee, in the county of their residence, on or before the last working day in August of each year for a refund of exempted sales and use taxes, certifying age, residency, disability, if any, marital status, assets and income under oath on forms prescribed by the department. Each application shall be submitted under oath by the applicant and shall be accompanied by a copy of the applicant's federal income tax return for the previous calendar year or a statement under oath that the applicant was not required to file a return for the previous calendar year. The department shall issue upon request to each qualified applicant a receipt acknowledging the filing of a completed application;
- (iv) Warrants for tax refunds shall be mailed by the department to qualified recipients by December 20 following the application date of the last working day in August. The department shall enclose a letter of transmittal with each warrant explaining how the refund was computed on the basis of the applicant's income, enclosing a chart which shows sources of income to the state general fund and an explanation indicating that each payment represents an allowance for sales and use tax refund, property tax refund and a refund for utility or energy costs;
- (v) Warrants are issued to senior citizens and disabled persons as a refund and partial exemption of taxes paid under the sales and use taxes, property tax relief and utility or energy cost relief. Refunds are payable from the general fund;
- (vi) ❖ The department of health shall promulgate rules and regulations to carry out the provisions of this subsection;
- (vii) ❖ No applicant is entitled to a refund under this subsection unless the person has total household assets as defined by the department of health through rules and regulations of not to



- (f) ♦ Escrow. ♦ The following shall apply:
- (i) If taxes are paid under protest to the extent of and due to an appeal pending before the state board of equalization or any court of competent jurisdiction, the state treasurer shall deposit that protested amount under appeal in a separate interest bearing escrow account and withhold distribution until a final decision on the appeal has been rendered by the state board of equalization or the court. To the extent the taxpayer prevails in the appeal, the state treasurer shall refund that amount under appeal, plus interest earned thereon, to the taxpayer within thirty (30) days from the day the final decision is rendered. If the taxpayer pays to the state an amount in excess of the protested amount under appeal, the excess shall be distributed as provided by law;
- (ii) Taxes for purposes of this provision include any taxes imposed under this act which are paid to the state but shall not include any tax paid pursuant to W.S. 39-13-111;
- (iii) This provision does not enlarge or curtail the ability of a taxpayer to appeal any department of revenue decision as otherwise provided for under this act including W.S. 39-11-102.1(c) or 39-15-109(b).